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FILED
U.S. DISTRICT COURT
2017 JAN -4 P 1:03
DISTRICT OF UTAH
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

PETER N. NORDBERG,

Defendant.

INDICTMENT

Violations:

26 U.S.C. § 7201—Tax Evasion

Case: 2:17-cr-00006
Assigned To : Benson, Dee
Assign. Date : 1/4/2017
Description: USA v.

The Grand Jury charges:

INTRODUCTION

1. From approximately September 2007 until approximately December 2011, Defendant PETER N. NORDBERG ("NORDBERG") was the Chief Executive Officer of Max International, LLC, a company that maintained its principal place of business in the District of Utah and that was in the business of the multilevel marketing of nutritional supplements.
2. As an employee of Max International, LLC, Defendant NORDBERG received compensation that included both (1) a regular salary and (2) a percentage of company sales commissions.

3. MAX MLM Partners, LLC, was a nominee entity that Defendant NORDBERG caused to be registered in the State of Delaware on or about January 28, 2009. Defendant NORDBERG and his wife were the only members of MAX MLM Partners, LLC.

4. On or about February 13, 2009, Defendant NORDBERG opened a bank account in Draper, Utah, in the name of MAX MLM Partners, LLC.

5. During at least calendar years 2009 and 2010, Defendant NORDBERG caused his employer to issue checks for his compensation from sales commissions to MAX MLM Partners, LLC.

6. For at least calendar years 2009 and 2010, Defendant NORDBERG caused his employer to issue an Internal Revenue Service ("IRS") Form 1099-MISC Miscellaneous Income that reported his compensation from sales commissions in the name of MAX MLM Partners, LLC, and to report those payments to the IRS as "nonemployee compensation."

7. For at least calendar years 2009 and 2010, Defendant NORDBERG failed to report the income that he directed to MAX MLM Partners, LLC, either on his individual income tax returns or on an entity return in the name of MAX MLM Partners, LLC.

COUNT 1

26 U.S.C. § 7201

(Attempted Income Tax Evasion—2009)

8. The Grand Jury repeats and realleges each of the Introductory Allegations contained in paragraphs 1 through 7 above.

9. From approximately November 2008 and continuing thereafter up to on or about October 13, 2010, in the District of Utah, and elsewhere,

PETER N. NORDBERG,

defendant herein, then a resident of Draper, Utah, who during the calendar year 2009 was married, did willfully attempt to evade and defeat a substantial income tax due and owing by him to the United States of America for the calendar year

2009, by committing and causing to be committed the following affirmative acts of evasion, among others:

- a. Using a nominee entity to conceal his receipt of income that he received from his employer;
- b. Paying personal expenses with unreported income from a nominee bank account;
- c. Making incomplete statements and providing incomplete records to his return preparer; and
- d. On or about October 13, 2010, submitting to the IRS a false IRS Form 1040 U.S. Individual Income Tax Return for calendar year 2009 on behalf of himself and his wife.

10. All in violation of 26 U.S.C. § 7201.

COUNT 2

26 U.S.C. § 7201

(Attempted Income Tax Evasion—2010)

11. The Grand Jury repeats and realleges each of the Introductory Allegations contained in paragraphs 1 through 7 above.

12. From on or about approximately November 2008, and continuing up to and including at least on or about October 10, 2011, within the District of Utah, and elsewhere,

PETER N. NORDBERG,

defendant herein, then a resident of Draper, Utah, who during the calendar year 2010 was married, did willfully attempt to evade and defeat a substantial income tax due and owing by him to the United States of America for the calendar year 2010, by committing and causing to be committed the following affirmative acts of evasion, among others:

- a. Using a nominee entity to conceal his receipt of income that he received from his employer;


- b. Paying personal expenses with unreported income from a nominee bank account;
- c. Making incomplete statements and providing incomplete records to his return preparer; and
- d. On or about October 10, 2011, submitting to the IRS a false IRS Form 1040 U.S. Individual Income Tax Return for calendar year 2010 on behalf of himself and his wife.

13. All in violation of 26 U.S.C. § 7201.

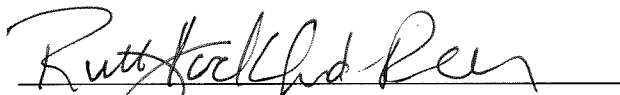
A TRUE BILL:

FOREPERSON OF THE GRAND JURY

JOHN W. HUBER
UNITED STATES ATTORNEY



MATTHEW R. HOFFMAN
Special Assistant United States Attorney



RUTH HACKFORD-PEER
Assistant United States Attorney